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- and -

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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NOTICE OF PRESENTMENT OF JOINT STIPULATION AND  
AGREED ORDER DISALLOWING AND EXPUNGING CLAIM  
NUMBERS 1214 AND 3092 (COMMISSIONER OF REVENUE  
FOR THE COMMONWEALTH OF MASSACHUSETTS)

PLEASE TAKE NOTICE that on December 8, 2006, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim numbers 1214 and 3092 (the "Proofs of Claim" or the "Claims") filed by the Commissioner of Revenue for the Commonwealth of Massachusetts (the "Claimant") pursuant to the Debtors' Fifth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, And (b) Claims Not Reflected On Debtors' Books And Records (Docket No. 6100) (the "Objection").

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Objection with respect to the Proofs of Claim and, either because the Claims involve ordinary course controversies or pursuant to the Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414), have executed a Joint Stipulation And Agreed Order Disallowing And Expunging Claim Numbers 1214 And 3092 (Commissioner Of Revenue For The Commonwealth Of Massachusetts (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Joint Stipulation, the Debtors and the Claimant have agreed that the Claims should be disallowed and expunged in their entirety.

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint Stipulation for consideration at the hearing scheduled for March 21, 2007 at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York  
March 14, 2007

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